

1 AN ACT

2 RELATING TO THE VETERANS' NATIONAL CEMETERY FUND; CHANGING
3 THE NAME OF THE VETERANS' NATIONAL CEMETERY FUND TO THE
4 VETERANS' STATE CEMETERY FUND; REMOVING A REQUIREMENT THAT
5 CERTAIN EXCESS AMOUNTS IN THE FUND BE DISTRIBUTED TO THE
6 SUBSTANCE ABUSE EDUCATION FUND; REMOVING LANGUAGE FOR A
7 CONTINGENCY THAT HAS ALREADY OCCURRED; AMENDING AND REPEALING
8 SECTIONS OF THE NMSA 1978.

9
10 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

11 SECTION 1. Section 7-1-6.18 NMSA 1978 (being Laws 1987,
12 Chapter 257, Section 1, as amended) is amended to read:

13 "7-1-6.18. DISTRIBUTION--VETERANS' STATE CEMETERY
14 FUND.--A distribution pursuant to Section 7-1-6.1 NMSA 1978
15 shall be made to the veterans' state cemetery fund of the
16 amounts designated pursuant to Section 7-2-28 NMSA 1978 as
17 contributions to that fund after the city of Santa Fe has
18 received the balance of tax refund contributions in the
19 amount of one million seventy thousand dollars (\$1,070,000)."

20 SECTION 2. Section 7-2-28 NMSA 1978 (being Laws 1987,
21 Chapter 257, Section 3, as amended) is amended to read:

22 "7-2-28. OPTIONAL DESIGNATION OF TAX REFUND
23 CONTRIBUTION.--

24 A. Any individual whose state income tax liability
25 in any year is lower than the amount of money held by the

1 department to the credit of such individual for that tax year
2 may designate any portion of the income tax refund due to be
3 paid into the veterans' state cemetery fund. In the case of
4 a joint return, both individuals must make such designation.

5 B. The secretary shall revise the state income tax
6 form to allow the designation by individual taxpayers of such
7 contributions in substantially the following form:

8 "New Mexico Veterans' State Cemetery Fund--Check [] if
9 you wish to contribute a part or all of your tax refund
10 to the Veterans' State Cemetery Fund. Enter here
11 \$_____ the amount of your contribution."

12 C. The provisions of this section do not apply to
13 refund amounts intercepted under the Tax Refund Intercept
14 Program Act, and any designation under the provisions of this
15 section with respect to such intercepted refunds is void."

16 **SECTION 3.** Section 7-2-28.1 NMSA 1978 (being Laws 2011,
17 Chapter 42, Section 1) is amended to read:

18 "7-2-28.1. VETERANS' STATE CEMETERY FUND--CREATED.--The
19 "veterans' state cemetery fund" is created as a nonreverting
20 fund in the state treasury. The fund consists of
21 appropriations, gifts, grants, donations and amounts
22 designated pursuant to Section 7-2-28 NMSA 1978. Money in
23 the fund at the end of a fiscal year shall not revert to any
24 other fund. The veterans' services department shall
25 administer the fund, and money in the fund is appropriated to

